

## AP TRAINING

FY06/07 OPEN-CLOSE

Susan Meade, FAST

303-866-4161

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### What we will cover

- The coding hierarchy used to record the Long Bill in the COFRS accounting system
- The pieces of the booking process
  - The APP2 table
  - The AP transaction
  - The EB transaction
  - Spending authority indicators
- The booking process and how it works
- The outcome – BDA01

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### HOW WE WILL COVER:

- Go through the main components of the process itself:
  - Tables and transactions used
  - What they do
- Go through the actual process
  - Step by step

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## HANDOUTS INCLUDE:

- Sample coded Long Bill
- Sample BDA17R
- Sample BDA01
- COFRS documentation on the APP2 Table and the AP transaction
- COFRS documentation on the EXPB table and the EB transaction
- No FPM – on website. Cam print or order from IDF

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## Fiscal Procedures Manual Chapter 2, Section 2

- COFRS BUDGETARY HIERARCHY
  - Long Bill Group Accumulator
  - Long Bill Group
  - Funding Source Code
  - Long Bill Line Item
  - Appropriation Code

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## Fiscal Procedures Manual Chapter 2, Section 2

- APP2 Table
  - Hybrid
  - Agency does initial entry
  - Subsequent changes and all approvals done by SCO
  - Tables from FY05-06 rolled on 3/27/06
  - Changes for FY06 – 07 can be done by agencies and submitted to SCO for approval any time beginning now. The approved APP2 tables for FY07 will produce the AP shells to be used to book the Long Bill. The deadline for having those APs approved is through June 19<sup>th</sup>.

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## Fiscal Procedures Manual Chapter 2, Section 2

- Appropriation Transaction (AP)
  - Increases, decreases, or restricts spending authority
  - Not an intuitive document – 2 pages
  - Header optional fields
    - Date, accounting period, fund source description, head note, general fund exempt detail,
  - Header required fields
    - Budget FY, fund, agency, fund source code, SAI
    - Total amt, I/D, appropriation amts, I/D

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FUNCTION: DOCID: AP DBA 060000000045 03/31/06 09:47:19 AM  
 STATUS: PEND5 BATID: ORG:  
 H- APPROPRIATION INPUT SCREEN  
 APPROPRIATION DATE: 03 10 06 ACCOUNTING PRD: 09 06 BUDGET FY: 06  
 FUND: 100 AGENCY: DBA ORGANIZATION:  
  
 FUNDING SOURCE CODE: DAD FUND SOURCE DESC: SCHOOL OPERATIONS  
 SPENDING AUTHORITY INDICATOR: 03 HEADNOTE:  
  
 GEN EXEMPT DETAIL OPT: N CASH EXEMPT DETAIL OPT: Y  
 CASH DETAIL OPT: N FEDERAL DETAIL OPT: Y  
  

	APPR AMOUNTS	I/D	B/A OPTION
TOTAL:	73,335	I	
GENERAL:	73,335	I	E
GENERAL EXEMPT:	0	I	E
CASH:	0	I	E
CASH EXEMPT:	0	I	
FEDERAL:	0	I	

  
 A--HS60-DOCUMENT MARKED FOR READ ONLY H--S405-READY FOR APPROVAL 5

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## Fiscal Procedures Manual Chapter 2, Section 2

- AP Detail lines
  - Optional Fields
    - I/D – except on modification
    - Restriction/RollForward indicator
    - Comments
  - Required fields
    - Act, appr code, rest type (required if restriction/roll fwd indicator field is "r"), revenue type, revenue source (if annotated), amount, I/D, B/A Opt (if rev source code populated).

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FUNCTION:		DOCID: AP DBA 0600000045	03/31/06 11:35:10 AM
STATUS: PEND5		BATID:	ORG: 001-003 OF 003
APPR		REST GCF REVENUE	
ACT CODE	RES/RF IND	TYPE W.X	SOURCE APPROPRIATION NAME
-----			
AMOUNT	I/D	B/A OPT	COMMENTS
-----			
01- C 903			OPERATING
1,982 I			OPERATING EXP SUPPLEMENTAL
02- C 904			COMMUNICATION RADIOS
172 D			
03- C 907			UTILITIES
71,525 I			
04-			
05-			
06-			
07-			

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## Fiscal Procedures Manual Chapter 2, Section 2

- EB Transaction
  - Establishes expense budgets in COFRS – populates the EXPB table in COFRS
  - Not required
  - Can be used for different purposes
  - Automated generation for new year – APP2
    - Budget FY is 07, Status field is "A"
    - Central Approval code is "Y"
    - EB set to "Y" on APP2
    - EB Control Option to "C" or "P"
    - Auto ASP/EB generated field is "N" (none) or "AP" (AP generated)

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## SPENDING AUTHORITY INDICATORS

- Appendix 3 of your FPM
  - There are 12 indicators – 01 through 12
  - Long Bill booking is always 01
  - Special bills are 02
  - Supplemental booking is always 03
  - Custodial is 04
    - Custodial = private gifts, grants, or donations, most federal funds, court awards
    - Non appropriated , specific purpose

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## SPENDING AUTHORITY INDICATORS

- Roll forwards are 05
- Capital construction reversions are 06
- Transfers are 07
- Capital construction carry forwards are 08
- Number 09 is a DO NOT USE
- Statutory authority is 10
- Inferred authority (duplicative authority) is 11
- Statutory transfers are 12 – CRS 24-75-107.5-110

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## Fiscal Procedures Manual Chapter 2, Section 2

- First Step in Booking Process
  - Agencies review new year APP2 screens
  - Make any necessary changes or add new records where needed
  - Obtain SCO approval
  - COFRS produces BDA16R report
  - Approved APP2s create shell AP documents based on prior year AFSx tables

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## Fiscal Procedures Manual Chapter 2, Section 2

- Second Step in Booking Process
  - Agencies can change, add to, or delete shell AP transactions
  - Agency applies level 3 approval – June 19th
  - COFRS generates BDA17R
  - SCO applies level 5
  - COFRS generates BDA18R

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## Fiscal Procedures Manual Chapter 2, Section 2

- Third Step in Booking Process
  - Shell EB transactions created from approved APP2 records
  - Expense Budget Transaction Generation report (BDA31R0 is available on INFOPAC
  - Agencies must change, add to, delete EBs and apply level 3

ANY QUESTIONS?

APPROPRIATION FROM

ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	CASH FUNDS EXEMPT	FEDERAL FUNDS
\$	\$	\$	\$	\$	\$	\$
<p style="text-align: center;"><b>PART III</b> <b>DEPARTMENT OF EDUCATION</b></p> <p style="text-align: center;">DAA <i>GROUP</i></p>						
<b>(1) MANAGEMENT AND ADMINISTRATION</b>						
General Department and Program Administration	AAA 6,430,389 <sup>a</sup>	03600	AP DAA 06-01 4,103,447 (50.5 FTE)	127,368 <sup>b</sup> (1.5 FTE)	2,184,263(T) <sup>e</sup> (24.5 FTE)	15,311
Office of Professional Services	ABF 2,377,178	03620		2,377,178 <sup>d</sup> (19.0 FTE)		
Health, Life, and Dental S.B. 04-257 Amortization Equalization	AAL 1,356,763	03605	AP DAA 06-02 703,688	FUND 100-2539 " 293,43,708 > split 46,247 <sup>b</sup>	138,246(T) <sup>e</sup>	468,582
Disbursement	AAP 57,186	03608	AP DAA 06-03 23,069	FUND 100-168 " 293-1954 split 2,122 <sup>b</sup>	5,956(T) <sup>e</sup>	26,039
Salary Survey and Senior Executive Service	AAU 828,410	03610		27,800 <sup>b</sup>	66,621(T) <sup>e</sup>	340,937
Workers' Compensation	ABD 528,253	03616		21,228 <sup>b</sup>	54,745(T) <sup>e</sup>	212,047
Emeritus Retirement	BCM 30,575	03730				
Administrative Law Judge Services	ABI 63,130	03625		13,257 <sup>e</sup>	49,873(T) <sup>f</sup>	
Payment to Risk Management and Property Funds	ABN 94,725	03630		3,807 <sup>b</sup>	9,817(T) <sup>e</sup>	38,023
Capitol Complex Leased Space	AFA 474,415	03660		29,963 <sup>b</sup>	54,266(T) <sup>e</sup>	307,521
Information Technology Asset Maintenance	AGA 90,697	03670				
Disaster Recovery	AFP 19,722	03662				

*Funding Source*

*LBLI*

*A1*

		APPROPRIATION FROM					
	ITEM & SUBTOTAL	TOTAL	GENERAL FUND	GENERAL FUND EXEMPT	CASH FUNDS	CASH FUNDS EXEMPT	FEDERAL FUNDS
	\$	\$	\$	\$	\$	\$	\$
Colorado Student Assessment Program	CCH 21,410,857	03783	15,765,353				5,645,504 (6.0 FTE)
Federal Grant for State Assessments and Related Activities	AGR 1,017,141	03665					1,017,141 (10.0 FTE)
School Accountability Reports and State Data Reporting System	AHA 1,653,002	03675	1,653,002 (3.0 FTE)				
Longitudinal Analyses of Student Assessment Results	AIA 124,651	03700	124,651 (2.0 FTE)				
State Charter School Institute	AIG 150,000	03705				150,000 <sup>a</sup> (2.0 FTE)	
Financial Literacy Resource Bank and Technical Assistance	AIL 39,114	03710				39,114 <sup>b</sup>	
		36,746,208	DAB	Accumulator			

<sup>a</sup> For informational purposes only, this amount includes the following: \$5,496,899 for personal services; \$698,502 for operating expenses; \$123,035 for 1,909 hours of legal services; \$36,338 for short-term disability; \$34,033 for multiuse network payments; \$32,250 for capital outlay; and \$9,332 for the purchase of services from computer center.

<sup>b</sup> Of these amounts, it is estimated that \$124,239 shall be from the Educator Licensure Cash Fund created in Section 22-60.5-112, C.R.S., \$98,816 shall be from general education development program fees, and \$35,480 shall be from the Public School Income Fund pursuant to Section 22-2-112 (1) (i), C.R.S.

A2



REPORT ID: BDA17R  
RUN TIME: 18:32

STATE OF COLORADO  
COLORADO FINANCIAL REPORTING SYSTEM  
APPROPRIATION TRANSACTIONS AWAITING 5TH LEVEL APPROVAL  
FOR THE STATE BUDGET FISCAL YEAR 06

PAGE: 1  
RUN DATE: 05/12/05

DOCUMENT NUMBER: AP DAA 06000000001 BFY: 06 FUND: 100 AGCY: DAA FSC: AAA GEN DEPT & PGM ADMIN

	AMOUNT	I/D	DET OPT	B/A OPT	
GENERAL:	✓ 4,103,447	I		E	HEAD NOTE:
GEN EXEMPT:	0	I	N	E	SPENDING AUTHORITY: 01
CASH:	✓ 127,368	I	Y		
CSH EXEMPT:	✓ 2,184,263	I	Y		
FEDERAL:	✓ 15,311	I	N	E	
FSC TOTAL:	6,430,389				

APPR A CODE	APPR AMOUNT	I/ D	RES /RF	RES TYP	REV TYP	RSRC	B/A	LBLI	LBLI DESCRIPTION	APPROPRIATION/REV SOURCE DESCRIPTION	COMMENTS
A	169,902	I			W	ABDE	E			OT EX DOE FM DOE/SCHOOL	TRANSPORTATION
A	35,000	I			W	AZDB	E			IC EX DOE INTERNAL	IDC CONFERENCES
A	1,151,752	I			W	AZDC	E			IC EX DOE FEDERAL	IDC FEDERAL
A	0	I			C	EAPM	E			OT NE DOE FM DONR/WILDLI	WILDLIFE
A	35,480	✓ I			C	EAWB	E			OT NE DOE FM DOT SCHOOL	SCHOOL LAWS
A	0	I			W	EBAX	E			OT EX ALL DPT FR BENEFIT	BENEFITS
A	0	I			W	EBDA	E			OT EX DOE INTERNAL	VARIOUS SOURCES
A	727,609	I			W	EBDE	E			OT EX DOE FM DOE/TOTAL P	PUBLIC SCHOOL FINANCE/AUDIT
A	100,000	I			W	EZDB	E			IC EX DOE INTERNAL	IDC EDUCATOR LICENSING
A	91,888	✓ I			C	5000	E			OTHER EDUCATION SERVICE	GED FEES
A F10	✓ 15,311	I							03600 GEN DEPT & PROGRAM ADMIN	ADMINISTRATION FEDERAL	
A 010	4,103,447	I							03600 GEN DEPT & PROGRAM ADMIN	ADMINISTRATION GEN FUND	PER SB 05-209
A 020	1,286,752	I							03600 GEN DEPT & PROGRAM ADMIN	ADMINISTRATION CASH	
A 021	169,902	I							03600 GEN DEPT & PROGRAM ADMIN	ADMINISTRATION CASH EXM	
A 022	727,609	I							03600 GEN DEPT & PROGRAM ADMIN	ADMINISTRATION CASH EXM	PUBLIC SCHOOL FINANCE/AUDIT
A 023	91,888	I							03600 GEN DEPT & PROGRAM ADMIN	ADMINISTRATION CASH GED	
A 024	35,480	I							03600 GEN DEPT & PROGRAM ADMIN	ADMINISTRATION CASH SCHO	
C F10	✓ 15,311	I	R	D	F				03600 GEN DEPT & PROGRAM ADMIN	ADMINISTRATION FEDERAL	RESTRICT FEDERAL APPROP

B1

REPORT ID: BDA17R  
RUN TIME: 18:32

STATE OF COLORADO  
COLORADO FINANCIAL REPORTING SYSTEM  
APPROPRIATION TRANSACTIONS AWAITING 5TH LEVEL APPROVAL  
FOR THE STATE BUDGET FISCAL YEAR 06

PAGE: 2  
RUN DATE: 05/12/05

DOCUMENT NUMBER: AP DAA 06000000002 BFY: 06 FUND: 100 AGCY: DAA FSC: AAL HEALTH, LIFE & DENTAL

	AMOUNT	I/D	DET OPT	B/A OPT
GENERAL:	703,688	I		E
GEN EXEMPT:	0	I	N	E
CASH:	2,539	I	Y	
CSH EXEMPT:	138,246	I	Y	
FEDERAL:	468,582	I	Y	
FSC TOTAL:	1,313,055			

HEAD NOTE:  
SPENDING AUTHORITY: 01

01  
AW  
5-17-05

APPR A CODE	APPR AMOUNT	I/ D	RES /RF	RES TYP	REV TYP	RSRC	B/A	LBLI	LBLI DESCRIPTION	APPROPRIATION/REV SOURCE DESCRIPTION	COMMENTS
A	8,446	I			W	ABDE	E			OT EX DOE FM DOE/SCHOOL	TRANSPORTATION
A	42,449	I			W	AZDC	E			IC EX DOE FEDERAL	INDIRECT COST SHARE
A	58,173	I			W	EBDA	E			OT EX DOE INTERNAL	VARIOUS SOURCES
A	29,178	I			W	EBDE	E			OT EX DOE FM DOE/TOTAL P	PUBLIC SCHOOL FINANCE
A	2,539	I			C	5000	E			OTHER EDUCATION SERVICE	GED SHARE
A	468,582	I			F	7400	E			FEDERAL GRANT/CONTR-OTHE	FEDERAL SHARE
A D57	2,539	I						03605	HEALTH, LIFE & DENTAL	HEALTH LIFE DENTAL-GED	PER SB 05-209
A F57	468,582	I						03605	HEALTH, LIFE & DENTAL	HEALTH LIFE DENTAL FED	
A G57	146,639	I						03605	HEALTH, LIFE & DENTAL	HEALTH LIFE DENTAL-GF	
A X57	138,246	I						03605	HEALTH, LIFE & DENTAL	HEALTH LIFE DENTAL-C.E.	
A 957	557,049	I						03605	HEALTH, LIFE & DENTAL	HEALTH LIFE DENTAL	

Cash s/b 46,247  
2,539

43,708 short - Fund 293 ✓

B2

REPORT ID: BDA17R  
RUN TIME: 18:32

STATE OF COLORADO  
COLORADO FINANCIAL REPORTING SYSTEM  
APPROPRIATION TRANSACTIONS AWAITING 5TH LEVEL APPROVAL  
FOR THE STATE BUDGET FISCAL YEAR 06

PAGE: 3  
RUN DATE: 05/12/05

DOCUMENT NUMBER: AP DAA 06000000003 BFY: 06 FUND: 100 AGCY: DAA FSC: AAP AMORTIZATION EQUAL DISB

	AMOUNT	I/D	DET OPT	B/A OPT	
GENERAL:	23,069	I		E	HEAD NOTE:
GEN EXEMPT:	0	I	N	E	SPENDING AUTHORITY: 01
CASH:	168	I	Y		
CSH EXEMPT:	5,956	I	Y		
FEDERAL:	26,039	I	Y		
FSC TOTAL:	55,232				

APPR A CODE	AMOUNT	I/ D	RES /RF	RES TYP	REV TYP	RSRC	B/A	LBLI	LBLI DESCRIPTION	APPROPRIATION/REV SOURCE DESCRIPTION	COMMENTS
A D54	168	I							03608 AMORTIZATION EQUAL DISB	AMORTIZATION EQUALIZATIO	
A F54	26,039	I							03608 AMORTIZATION EQUAL DISB	AMORTIZATION EQUALIZATIO	
A G54	23,069	I							03608 AMORTIZATION EQUAL DISB	AMORTIZATION EQUALIZATIO	
A X54	5,956	I							03608 AMORTIZATION EQUAL DISB	AMORTIZATION EQUALIZATIO	
A	168	I				C	5000	E		OTHER EDUCATION SERVICE	GED
A	26,039	I				F	7400	E		FEDERAL GRANT/CONTR-OTHE	FEDERAL
A	0	I				W	ABDE	E		OT EX DOE FM DOE/SCHOOL	TRANSPORTATION
A	0	I				W	EBDE	E		OT EX DOE FM DOE/TOTAL P	PUBLIC SCHOOL FIN/AUDITORS/
A	5,956	I				W	AZDC	E		IC EX DOE FEDERAL	INDIRECT COSTS

Cash s/b 2122  
is <168>  
diff 1,954 ✓ Fund 293

B3

STATE OF COLORADO  
COLORADO FINANCIAL REPORTING SYSTEM  
BUDGETARY ACCOUNT STATUS - BY FUNDING SOURCE  
FOR BUDGET FISCAL YEAR 2006 - AS OF 07/31/05 FOR PERIOD 01

FUND: 100 GENERAL FUND - UNRESTRICTED

AGENCY: DAA DEPARTMENT OF EDUCATION

FND SRC		APPR	TITLE	AUTH BUDGET	RESTRICTED	APPR SPND AUTH	EXPENDITURES	PRE-ENCUM	ENCUMBRANCES	UNCOMMITTED BALANCE
LBLI										
FTYP	RSRC			EST. REVENUE	RESTRICTED	ADJ EST REV	EARNED REV			UNEARNED REV
AAA	AP-06-01									
03600			GEN DEPT & P							
			GEN DEPT & P							
F10			ADMIN FED	15,311	15,311	0	0.00	0.00	0.00	0.00
010			ADMIN GF	4,103,447	0	4,103,447	651,522.95	0.00	13,869.20	3,438,054.85
020			ADMIN C	1,286,752	0	1,286,752	129,195.28	0.00	0.00	1,157,556.72
021			ADMIN CE TR	169,902	0	169,902	11,615.01	0.00	0.00	158,286.99
022			ADMIN CE TP	727,609	0	727,609	62,979.81	0.00	0.00	664,629.19
023			ADMIN C GED	91,888	0	91,888	7,428.26	0.00	0.00	84,459.74
024			ADMIN C SL	35,480	0	35,480	11.27	0.00	23,895.00	11,573.73
TOTAL LBLI 03600:				6,430,389	15,311	6,415,078	862,752.58	0.00	37,764.20	5,514,561.22
TOTAL LONG BILL LINES:				6,430,389	15,311	6,415,078	862,752.58	0.00	37,764.20	5,514,561.22
				=====	=====	=====	=====	=====	=====	=====
G			GENERAL	4,103,447	0	4,103,447	0.00			4,103,447.00
C			CASH	0	0	0	0.00			0.00
EAPM			DOE FM WILDL	0	0	0	0.00			0.00
EAWB			DOE FM SCHOL	35,480	0	35,480	11.00			35,469.00
5000			OT ED SERV F	91,888	0	91,888	5,760.00			86,128.00
TOTAL CASH				127,368	0	127,368	5,771.00			121,597.00
W			CASH-XMPT	0	0	0	0.00			0.00
ABDE			DOE FM TRANS	169,902	0	169,902	12,782.00			157,120.00
AZDB			DOE INTERNAL	35,000	0	35,000	637.15			34,362.85
AZDC			DOE FEDERAL	1,151,752	0	1,151,752	89,558.32			1,062,193.68
EBAX			ALL FM BENFT	0	0	0	0.00			0.00
EBDA			DOE INTERNAL	0	0	0	0.00			0.00
EBDE			DOE FM TOTAL	727,609	0	727,609	64,926.00			662,683.00
EZDB			DOE INTERNAL	100,000	0	100,000	9,786.37			90,213.63
TOTAL CASH XMPT				2,184,263	0	2,184,263	177,689.84			2,006,573.16
F			FEDERAL	15,311	15,311	0	0.00			0.00
TOTAL FUND SOURCE AAA:				6,430,389	15,311	6,415,078	183,460.84			6,231,617.16
				=====	=====	=====	=====			=====
DIFFERENCE:						0	679,291.74			
						=====	=====			
AAL	AP06-02.		HEALTH, LIFE							
03605			HEALTH, LIFE							
D57			HEALTH L DP	2,539	0	2,539	0.00	0.00	0.00	2,539.00
F57			HEALTH L D F	468,582	0	468,582	0.00	0.00	0.00	468,582.00
G57			HEALTH L DP	146,639	0	146,639	0.00	0.00	0.00	146,639.00

EXP.

REV  
OR  
FUNDING

01

STATE OF COLORADO  
 COLORADO FINANCIAL REPORTING SYSTEM  
 BUDGETARY ACCOUNT STATUS - BY FUNDING SOURCE  
 FOR BUDGET FISCAL YEAR 2006 - AS OF 07/31/05 FOR PERIOD 01

FUND: 100 GENERAL FUND - UNRESTRICTED AGENCY: DAA DEPARTMENT OF EDUCATION

FND SRC	LBLI	APPR	TITLE	AUTH BUDGET	RESTRICTED	APPR SPND AUTH	EXPENDITURES	PRE-ENCUM	ENCUMBRANCES	UNCOMMITTED BALANCE
FTYP	RSRC			EST. REVENUE	RESTRICTED	ADJ EST REV	EARNED REV			UNEARNED REV
AAL			HEALTH, LIFE							
03605			HEALTH, LIFE							
	X57		HEALTH L DP	138,246	0	138,246	0.00	0.00	0.00	138,246.00
	957		HEALTH L DP	557,049	0	557,049	0.00	0.00	0.00	557,049.00
TOTAL LBLI 03605:				1,313,055	0	1,313,055	0.00	0.00	0.00	1,313,055.00
TOTAL LONG BILL LINES:				1,313,055	0	1,313,055	0.00	0.00	0.00	1,313,055.00
=====										
G			GENERAL	703,688	0	703,688	0.00			703,688.00
C			CASH	0	0	0	0.00			0.00
	5000		OT ED SERV F	2,539	0	2,539	0.00			2,539.00
TOTAL CASH				2,539	0	2,539	0.00			2,539.00
W			CASH-XMPT	0	0	0	0.00			0.00
	ABDE		DOE FM TRANS	8,446	0	8,446	0.00			8,446.00
	AZDC		DOE FEDERAL	42,449	0	42,449	0.00			42,449.00
	EBDA		DOE INTERNAL	58,173	0	58,173	0.00			58,173.00
	EBDE		DOE FM TOTAL	29,178	0	29,178	0.00			29,178.00
TOTAL CASH XMPT				138,246	0	138,246	0.00			138,246.00
F			FEDERAL	0	0	0	0.00			0.00
	7400		FED GR/CON/O	468,582	0	468,582	0.00			468,582.00
TOTAL FEDERAL				468,582	0	468,582	0.00			468,582.00
TOTAL FUND SOURCE AAL:				1,313,055	0	1,313,055	0.00			1,313,055.00
=====										
DIFFERENCE:						0	0.00			
=====										
AAP			AMORTIZATION							
03608			AMORTIZATION							
	D54		AMORT-EQAL	168	0	168	0.00	0.00	0.00	168.00
	F54		AMORT-EQAL	26,039	0	26,039	0.00	0.00	0.00	26,039.00
	G54		AMORT-EQAL	23,069	0	23,069	0.00	0.00	0.00	23,069.00
	X54		AMORT-EQAL	5,956	0	5,956	0.00	0.00	0.00	5,956.00
TOTAL LBLI 03608:				55,232	0	55,232	0.00	0.00	0.00	55,232.00
TOTAL LONG BILL LINES:				55,232	0	55,232	0.00	0.00	0.00	55,232.00
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STATE OF COLORADO  
 COLORADO FINANCIAL REPORTING SYSTEM  
 BUDGETARY ACCOUNT STATUS - BY FUNDING SOURCE  
 FOR BUDGET FISCAL YEAR 2006 - AS OF 07/31/05 FOR PERIOD 01

FUND: 100 GENERAL FUND - UNRESTRICTED AGENCY: DAA DEPARTMENT OF EDUCATION

FND SRC	APPR	TITLE	AUTH BUDGET	RESTRICTED	APPR SPND AUTH	EXPENDITURES	PRE-ENCUM	ENCUMBRANCES	UNCOMMITTED BALANCE
LB LI									
FTYP RSRC			EST. REVENUE	RESTRICTED	ADJ EST REV	EARNED REV			UNEARNED REV
BFK		EXPULLED/AT							
	TOTAL	LONG BILL LINES:	5,788,807	0	5,788,807	0.00	0.00	0.00	5,788,807.00
			=====	=====	-----	-----	=====	=====	=====
G		GENERAL	5,788,807	0	5,788,807	0.00			5,788,807.00
	TOTAL FUND SOURCE	BFK:	5,788,807	0	5,788,807	0.00			5,788,807.00
			=====	=====	-----	-----			=====
	DIFFERENCE:				0	0.00			
					=====	=====			
BGI									
03900		FED TITLE I							
	FT1	TITLE I-FED	11,597,722	5,798,861	5,798,861	1,653,266.84	0.00	415,797.74	3,729,796.42
	TOTAL LONG BILL LINES:		11,597,722	5,798,861	5,798,861	1,653,266.84	0.00	415,797.74	3,729,796.42
			=====	=====	-----	-----	=====	=====	=====
F		FEDERAL	0	5,798,861	5,798,861	0.00			5,798,861.00
	7400	FED GR/CON/O	11,597,722	0	11,597,722	1,653,266.84			9,944,455.16
	TOTAL FEDERAL		11,597,722	5,798,861	5,798,861	1,653,266.84			4,145,594.16
	TOTAL FUND SOURCE	BGI:	11,597,722	5,798,861	5,798,861	1,653,266.84			4,145,594.16
			=====	=====	-----	-----			=====
	DIFFERENCE:				0	0.00			
					=====	=====			
CCC									
03780		TOTAL PROGRA							
	T76	TOTAL PROGRM	2,520,590,122	0	2,520,590,122	708,587,872.00	0.00	0.00	1,812,002,250.00
	TOTAL LONG BILL LINES:		2,520,590,122	0	2,520,590,122	708,587,872.00	0.00	0.00	1,812,002,250.00
			=====	=====	-----	-----	=====	=====	=====
G		GENERAL	2,520,590,122	0	2,520,590,122	0.00			2,520,590,122.00
	TOTAL FUND SOURCE	CCC:	2,520,590,122	0	2,520,590,122	0.00			2,520,590,122.00
			=====	=====	-----	-----			=====
	DIFFERENCE:				0	708,587,872.00			
					=====	=====			
CCF									
03781		ADD'L AID/NE							
	077	ADD'L AID/NE							
		INCENTIVE AG	1,140,015	0	1,140,015	0.00	0.00	0.00	1,140,015.00
	TOTAL LONG BILL LINES:		1,140,015	0	1,140,015	0.00	0.00	0.00	1,140,015.00
			=====	=====	-----	-----	=====	=====	=====

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**Appropriation Code Reference Table (APP2)**  
**Hybrid - Agency Defined/System-maintained****PURPOSE**

The Appropriation Code Reference Table (APP2) defines appropriation codes in COFRS. Appropriation codes are assigned as a means of establishing budgetary authority and control. They must be used on all transactions to track and control revenue and expenditures.

The Appropriation Code Reference Table (APP2) is one of the reference tables for the Long Bill roll-up structure used as the budgetary reporting hierarchy in COFRS. The position of this table in the roll-up structure is highlighted in the diagram below:

<b>HIERARCHY LEVEL</b>	Long Bill Accumulator	Long Bill Group	Funding Source Code	Long Bill Line Item	Appropriation Code
<b>DEFINING TABLE</b>	LBAR	LBGR	FSCT	LBLR	APP2

The Appropriation Code Reference Table (APP2) is also used to establish the hierarchical relationship between appropriation codes and Long Bill line items. To ensure proper reporting relationships, care should be taken to enter a code in the Long Bill Line Item field (#4) that is governed by an agency category consistent with the code in the Agency field (#2).

**FUNCTION**

Records for all Long Bill and non-Long Bill appropriation codes are added to this table by agencies.

**Central Approval Code Field**

The Central Approval Code field (#17) defaults to 'N' (No) on new records. SCO changes this field to 'Y' (Yes) through the Appropriation Code Approval Table (APPV).

**Status Field**

The Status field (#10) defaults to 'I' (Inactive) on new records. SCO changes this field to 'A' (Active) through the Appropriation Code Approval Table (APPV).

This field is also updated by the Budget Validation Activity Preprocessor (BDA26P) which is run nightly. The preprocessor program inactivates an appropriation code whenever any level in the Long Bill roll-up for that code has been inactivated on the budgetary hierarchy tables or is invalid.

An appropriation code may not be entered on an Appropriation Transaction (AP) unless the Central Approval Code field is 'Y' (Yes) and the Status field is 'A' (Active) on this table.

**TIMING**

All appropriation codes must be added to this table before the start of a new fiscal year. An appropriation code may not be used until it is approved by SCO on the Appropriation Code Approval Table (APPV).

**KEY FIELDS**

Budget Fiscal Year

7  
A

Fund  
Agency  
Organization  
Appropriation Code

**CONTROL  
OPTIONS**

Appropriation Type  
Allotment Frequency Option  
Expense Budget Control Option  
Object Level Option  
Grant Budget Line Required Option  
Program Code Required Option

**PROCEDURE**

All MTI actions may be performed on this table. **NOTE:** Refer to the information sources listed below before adding, changing or deleting records on this table:

- o Current appropriation code list
- o Long Bill information on new appropriations
- o Other authorizing legislation
- o Copies of Federal, State or private grants or awards
- o Court orders
- o A current list of budget category codes
- o The Long Bill line item roll-up code for the appropriation code (assigned by SCO)

**Adds**

After adding a record to this table, forward a copy of the completed and approved input form to the SCO field controller. Additions **must** be approved by SCO before they will be activated. When authorization has been given, a 'Y' (Yes) is displayed in the Central Approval Code field on this table.

**Changes and Deletions**

Changes and deletions may only be made to this table when the Central Approval Code field is 'N' (No) and the Status field is 'I'. The Delete action is disallowed if a record for this agency/fund/appropriation code combination exists on the Appropriation Code Inquiry Table (APPI).

**NOTE:** To modify or delete a record on this table, contact the SCO Field Controller. SCO will change the Status Indicator field to 'I' (Inactive) on the Appropriation Code Approval Table (APPV), for changes and deletes.

**CENTRAL  
APPROVALS**

Send the departmentally approved Appropriation Code Reference Table input form to the State Controller's Office, along with supporting documentation as necessary to obtain SCO approval.

**DOCUMENTA-  
TION**

Retain documentation supporting all additions and updates to this table.

**TABLES  
UPDATED**

Appropriation Code Approval Table (APPV)  
Long Bill Hierarchy Table (LBHT)



## Appropriation Code Reference Table (APP2)

ACTION: . SCREEN: APP2 USERID: .....  
 APPROPRIATION CODE REFERENCE TABLE  
 KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR CODE

(1)	(2)	(3)	(4)	(5)
BUDGET FY: ..	FUND: ...	AGENCY: ...	ORG: ....	APPR CODE: ...
(6)	(7)			
APPR NAME: .....	APPR SHORT NAME: .....			
(8)	(9)	(10)		
APPR TYPE: ..	APPR END DATE: .. .. .	STATUS: .		
	(11)	(12)		
LONG BILL LINE ITEM: .....	FUNDING SOURCE CODE: ...			
(13)	(14)			
LONG BILL GROUP: ...	BUDGET CATEGORY: ...			
	(15)	(16)		
LONG BILL GROUP ACCUMULATIONS: ...	1302 REPORTING: .			
	(17)			
CONTROL OPTIONS:	CENTRAL APPROVAL CODE: .			
	(18)	(19)		
ALLOTMENT: .	AUTO AP GENERATED: .			
(20)	(21)			
ALLOTMENT FREQUENCY: .	BUDGETED FTE: .....			
(22)	(23)			
EXPENSE BUDGET: .	ACTUAL FTE: .....			
(24)				
OBJECT LEVEL: .				
(25)				
GBL REQUIRED: .				
(26)				
PROGRAM REQUIRED: .				

Field	Length	Definition
1. BUDGET FY (Budget Fiscal Year)	2	Key field - required. Enter a budget fiscal year from the Fiscal Year Table (FSYR).
2. FUND	3	Key field - required. Enter a fund code from the Fund Table (FUND).
3. AGENCY	3	Key field - required. Enter an agency code from the Agency Table (AGCY). The fund and agency combination must be valid on the Fund/Agency Table (FAGY).
4. ORG (Organization)	4	Key field - required if the Appropriation Organization Option field is 'Y' (Yes) on the Fund/Agency Table (FAGY). Enter an organization code from the Organization Table (ORGN).
5. APPR CODE (Appropriation Code)	3	Key field - required. Enter a unique code to identify the appropriation.

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- |  |    |  |
|--|----|--|
| 6. APPR NAME<br>(Appropriation Name)             | 30 | Optional. <b>Required by State Controller's Office.</b> Enter the name assigned to the appropriation code. |
| 7. APPR SHORT NAME<br>(Appropriation Short Name) | 12 | Optional. Enter the abbreviated version of the appropriation name.   |
| 8. APPR TYPE<br>(Appropriation Type)             | 2  | Required. Enter one of the following codes to indicate the type of appropriation:                          |

### 01 Regular

This appropriation type is used for most appropriations, such as Long Bill appropriations. Normally, the appropriation begins at the start of the budget fiscal year and ends within the same budget fiscal year.

### 02 Continuing

This appropriation type allows the appropriation to extend beyond the end of the current budget fiscal year, if multi-year budgeting is used. Continuing appropriations include federal grants, capital construction appropriations, custodial funds, etc. Supplemental awards to continuing funds will also be treated as continuing appropriations. **NOTE:** COFRS does not use multi-year budgeting.

### 03 Supplemental

This appropriation type is used to record additional appropriations that supplement the regular appropriation.

### 04 Special

This appropriation type is used to book appropriations from separate legislation, statutory authority, and other non-Long Bill authority for the fiscal year.

Appropriations for types '01', '03', and '04' may not extend beyond the current fiscal year. Type '02' can extend beyond the current fiscal year.

- |  |   |   |
|--|---|---|
| 9. APPR END DATE<br>(Appropriation End Date) | 6 | Required if the Appropriation Type field (#8) is '2'; otherwise optional. Defaults to the end of the budget fiscal year. Enter the last effective date of the appropriation. Accounting transactions may not be processed against the appropriation code after its end date. The date must be valid in the Calendar Dates Table (CLDT) and must be in the fiscal year specified in the Budget Fiscal Year field (#1). |
| 10. STATUS                                   | 1 | System-maintained, defaults to 'I'. An 'A' (Active) is displayed if the appropriation code has been activated by the State Controller's Office through an entry in the Appropriation Code   |

Approval Table (APPV). An 'I' (Inactive) is displayed if the code is inactive.

(NOTE: The Status Ind field is inactivated by the BDA26P program whenever any level in the Long Bill roll-up for the appropriation code has been inactivated on the budgetary hierarchy tables or is invalid.)

- |   |   |   |
|---|---|---|
| 11. LONG BILL LINE<br>ITEM  | 5 | Required. Enter a code from the Long Bill Line Item Reference Table (LBLR). The Agency Category field for that code in the Long Bill Line Item Reference Table (LBLR) must be a roll-up of the Agency field (#2) entered here.  |
| <br><b>NOTE:</b> If an appropriate code is not available, contact the SCO Field Controller. |   |   |
| 12. FUNDING SOURCE<br>CODE  | 3 | System-maintained. The funding source roll-up code for this appropriation code, inferred from the Long Bill Line Item Reference Table (LBLR), is displayed.   |
| 13. LONG BILL GROUP   | 3 | System-maintained. The Long Bill group roll-up code for this appropriation code, inferred from the Funding Source Code Table (FSCT), is displayed.  |
| 14. BUDGET CATEGORY   | 3 | Required. Enter a code from the Budget Category Reference Table (BDCT). This is used for reporting purposes.  |
| 15. LONG BILL GROUP<br>ACCUMULATIONS  | 3 | System-maintained. The Long Bill group accumulation roll-up code for this appropriation code, inferred from the Long Bill Group Reference Table (LBGR), is displayed.   |
| 16. 1302 REPORTING  | 1 | Optional, defaults to 'Y'. Enter 'N' (No) in this field. (NOTE: 1302 reporting was repealed by SB97-150.)   |
| 17. CENTRAL APPROVAL<br>CODE  | 1 | System-maintained, defaults to 'N'. A 'Y' (Yes) is displayed if this record has been approved by the State Controller's Office through an entry to the Appropriation Code Approval Table (APPV). If it is 'Y', no Change or Delete action is allowed. An 'N' (No) is displayed if the record has not yet been approved. |
| 18. ALLOTMENT<br>(Allotment Option)   | 1 | Required. Enter 'N'.  |
| 19. AUTO AP/EB<br>GENERATED   | 1 | System-maintained; defaults to 'N' (No). When an Appropriation Transaction (AP) has been generated from this record, an 'A' (Appropriation) is displayed. When both an Appropriation Transaction (AP) and Expense Budget Transaction (EB) have been generated, 'B' (Both) is displayed.                                 |

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|---|---|--|
| 20. ALLOTMENT<br>FREQUENCY                                      | 1 | Required. Enter 'Y'.   |
| 21. BUDGETED FTE<br>(Budgeted Full-Time<br>Equivalents)         | 8 | Optional. Enter the number of full-time equivalent positions budgeted for this agency/fund/appropriation code combination, using up to two decimal places.   |
| 22. EXPENSE BUDGET<br>(Expense Budget<br>Control Option)        | 1 | <p>Required. Enter one of the following codes:</p> <p><b>C - Complete Control</b><br/>Total obligations charged against the expense budget line may not exceed the current modified budgeted amount, as shown on the Expense Budget Inquiry Table (EXPB).</p> <p><b>P - Presence Control</b><br/>An expense budget line for the accounting distribution entered on the expenditure transaction must exist on the Expense Budget Inquiry Table (EXPB). However, the current modified budgeted amount may be exceeded.<br/><b>(Recommended by SCO)</b></p> <p><b>N - No Control</b><br/>No check for the existence of an expense budget line is performed on expenditure transactions.</p> |
| 23. ACTUAL FTE<br>(Actual Full-Time<br>Equivalents)             | 8 | Optional. Enter the number of actual full-time equivalent positions for this agency/fund/appropriation code combination, using up to two decimal places.   |
| 24. OBJECT LEVEL  | 1 | <p>Required. Specify whether the expense budget is to be set up without object codes or at the object code level or at one of the object roll-up levels by entering the appropriate code:</p> <p><b>G</b> - Object Group<br/><b>T</b> - Object Type<br/><b>C</b> - Object Category<br/><b>L</b> - Object Class<br/><b>O</b> - Object Code<br/><b>N</b> - No object code</p>  |
| 25. GBL REQUIRED<br>(Grant Budget Line<br>Code Required Option) | 1 | Required; defaults to 'N' (No). Enter 'Y' (Yes) if a grant budget line code is required if this appropriation code is entered on a transaction. Enter 'N' (No) if a grant budget line code is not required with this appropriation code.   |
| 26. PROGRAM REQUIRED<br>(Program Required<br>Option)            | 1 | Required; defaults to 'N' (No). Enter 'Y' (Yes) if a program code is required if this appropriation code is entered on a transaction. Enter 'N' (No) if a program code is not required with this appropriation code.   |

**Appropriation Transaction (AP)****Appropriation Transaction (AP)****PURPOSE**

The Appropriation Transaction (AP) is used for the following purposes:

**Appropriations**

To establish budgetary authority in accordance with the Long Bill or other legal authority. Appropriation amounts are used as the basis for budgetary control of all obligations and expenditures of the State, and related augmenting revenues. The Appropriation Transaction (AP) establishes the dollar levels of control. No accounting transaction can be processed until an Appropriation Transaction (AP) for zero or more dollars has been accepted for that appropriation code.

**Modifications to Appropriations**

To modify budgetary authority upon the receipt of additional funding or a reduction in funding.

**Deactivation of Appropriation Codes**

To delete or deactivate an appropriation code as the result of legislation or other authoritative document.

**Restrictions**

To place a restriction on an appropriation. The Governor or other central control agency may restrict expenditures against a given appropriation.

**Roll Forwards**

To roll forward spending authority from one fiscal year to the next. Upon approval by the State Controller's Office (SCO), an agency can apply unused spending authority from the current fiscal year to the next fiscal year.

**FUNCTION****Initialization of Appropriation Code**

The Appropriation Transaction (AP), once accepted, initializes the appropriation codes and funding sources that were coded on the transaction. The initialization of the appropriation code is the first step in being able to have an accounting transaction posted to that code. No revenue or expenditure transaction can be posted to a particular appropriation code until the Appropriation Transaction (AP) has been accepted. This transaction also changes the Posted Indicator field on the budget hierarchy tables (LBAR, LBGR, FSCT, LBLR and LBHT). When the Posted Indicator field has been set to 'Y' (Yes), it "locks" the record for that fiscal year. The record may no longer be changed or deleted.

**Establishment of Spending Authority**

The Appropriation Transaction (AP) is used to establish spending authority. The Spending Authority Indicator field (#9) determines whether the spending authority is the result of the initial Long Bill, special bills, roll forwards, etc. Spending Authority Indicators can be found on the Spending Authority Indicator table (SPND). Particular attention should be paid to this indicator as it is critical in balancing the Long Bill to the actual budget in COFRS.

**Detail Options**

**Appropriation Transaction (AP)**

The use of the Detail Option fields (#11 - #14) on the Appropriation Transaction (AP) determines if annotations are used. In some cases, use of annotations is mandated by the Long Bill. If the Long Bill is ambiguous, contact the SCO Field Controller for guidance.

If a 'Y' (Yes) is entered in a Detail Option field, one or more annotations (i.e., revenue lines with a revenue source code) must be entered for that particular fund source. The Fund Source Type field on the Revenue Source Table (RSRC) must match the code in the GCFWX field (#24) on the transaction.

**Budget/Authority Options**

The budget/authority options (B/A options) are set by agencies and are used to calculate the spending authority. These become important if the receipt of revenue lags expenditures. For a complete discussion of the B/A Options, refer to Chapter 2, "Subsystem Overview." In addition, a thorough write-up is included under the "Function" heading in the AFCI and AFGI documentation.

**Revenue Type**

The revenue types and amounts to associate with each appropriation code are specified on the Long Bill, and also on special bills and supplementals. The GCFWX field (#24) and Amount field #(27) on the Appropriation Transaction (AP) must match the legislative information exactly.

**Headnotes**

The Headnote field (#10) must match the headnote specified on the Long Bill, special bill or supplemental legislation.

**TIMING****Appropriations**

Appropriations are established for an entire budget fiscal year or other time periods as determined by the source of funds. They can be entered any time during the budget fiscal year. Typically, appropriations are entered prior to the beginning of each fiscal year, according to a schedule specified by the State Controller's Office (SCO).

**Modifications and Deletions**

Appropriations must be modified or deactivated whenever the legal authority notifies the department of a change.

**Restrictions**

Funds may be restricted at any time after an appropriation has been established.

**Roll-forwards**

Amounts to be rolled forward will be determined at the close of each fiscal year. Roll forward transactions will be processed and approved according to the schedule specified by the State Controller's Office.

**CONTROL  
OPTIONS**

Spending Authority Indicator (#9)  
Detail Options (#11 - #14)

**Appropriation Transaction (AP)**

Budget/Authority Option (#19)

**PROCEDURE**

This section contains procedures and notes for performing the following tasks:

- ? Establish an Appropriation Transaction (AP)
- ? Establish an Appropriation with Annotations
- ? Modify an Existing Appropriation
- ? Place a Restriction on an Appropriation
- ? Roll Forward an Appropriation
- ? Delete (deactivate) an Appropriation

**Establish an Appropriation Transaction (AP)**

Gather the following information before completing the Appropriation Transaction (AP):

- ? Long Bill
- ? Supplementals, special bills, federal, state or private awards, court orders, or other legal reference
- ? Fund and agency codes
- ? Funding source code
- ? Appropriation code
- ? Instructive and directives from the State Controller's Office (SCO)

Fill out all header fields in accordance with the coding instructions. On the detail screen, enter an 'A' (Add) in the Action field (#20). Complete all fields in accordance with the coding instructions, leaving the following fields blank:

- ? Restriction/Roll-forward Indicator (#22)
- ? Restriction Type (#23)
- ? Revenue Source (#25)

**Establish an Appropriation with Annotations**

Follow the basic procedure given in "Establishing an Appropriation" above, making the following modifications:

1. On line '01' of the detail screen, enter an 'A' (Add) in the Action field (#20), the appropriation code in the Appropriation Code field (#21) and the amount of the total appropriation in the Amount field.
2. For each revenue source, complete a separate line beginning with line '02'. Enter the following fields:
  - ? Action field (#20) - Enter 'A' (Add).
  - ? GCFWX field (#24)
  - ? Revenue Source field (#25)
  - ? Amount field (#27)
  - ? Budget/Authority Option field (#29)

**NOTE:** The Fund Source Type field in the Revenue Source Code Table

**Appropriation Transaction (AP)**

(RSRC) must match the code in the GCFWX field (#24).

**Modify An Existing Appropriation**

Enter the following fields with codes identical to those on the original transaction:

- ? Budget Fiscal Year (#3)
- ? Fund (#4)
- ? Agency (#5)
- ? Organization (#6)
- ? Funding Source Code (#7)
- ? Appropriation Code (#21)
- ? Revenue Source Code (#25)

Overlay all other fields to be changed. If no entry is made in a field, data will remain the same as the original Appropriation Transaction (AP).

**NOTE:** Amount fields which have been partially obligated may not be decreased to an amount less than the obligated amount.

**Place a Restriction on an Appropriation**

On the header screen, re-enter the following fields exactly as they appeared in the original transaction:

- ? Budget Fiscal Year (#3)
- ? Fund (#4)
- ? Agency (#5)
- ? Funding Source Code (#7)
- ? Detail Option Fields (#11, #12, #13, #14)

Enter '0' in the Appropriation Amounts fields (#15 and 17).

On the detail screen, enter 'C' (Change) in the Action field (#20). Enter the following fields:

- ? Appropriation Code (#21)
- ? Restriction/Roll-forward Indicator field (#22) - Enter 'R'.
- ? Restriction Type field (#23)
- ? GCFWX field (#24)
- ? Amount field (#27) - Enter the amount to be restricted or the change in the amount restricted
- ? I/D field (#28)

**NOTE:** The State Controller's Office must approve all restrictions of appropriated funds.

**Roll Forward an Appropriation**

**NOTE:** Obtain the State Controller's approval for roll forward of appropriation spending authority. On the header screen, re-enter the following fields exactly as



**Appropriation Transaction (AP)**

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they appeared in the original transaction:

- ? Budget Fiscal Year (#3)
- ? Fund (#4)
- ? Agency (#5)
- ? Funding Source Code (#7).

Enter '0' in the Appropriation Amounts fields (#15 and 17).

On the detail screen, enter 'C' (Change) in the Action field (#20). Enter the following fields:

- ? Appropriation Code (#21)
- ? Restriction/Roll-forward Indicator field (#22) - Enter 'F'.
- ? Amount field (#27) - Enter the amount to be rolled forward or the net unsigned change in the amount rolled forward.
- ? I/D field (#28)

**Delete (Deactivate) an Existing Appropriation**

The State Controller's Office (SCO) will accomplish this through the Appropriation Code Approval Table (APPV).

**DOCUMENTATION**

Retain copies of all documentation. Send all source documents, required budget worksheets and the signed Appropriation Transaction (AP) input form with the transaction ID noted to the State Controller's Office (SCO).

**CENTRAL APPROVALS**

The State Controller's Office (SCO) recommends approval/disapproval. If approved, SCO will process the transaction into COFRS. If it is disapproved, the agency will be notified.

**G/L ENTRIES**

None

**TABLES UPDATED**

Cash Funding Source Inquiry Table (AFCI)  
 General Funding Source Inquiry Table (AFGI)  
 Appropriation Funding Source Cash Detail Inquiry Table (AFSC)  
 Appropriation Funding Source Federal Detail Inquiry Table (AFSF)  
 Appropriation Funding Source General Detail Inquiry Table (AFSG)  
 Appropriation Funding Source Inquiry Table (AFSI)  
 Appropriation Code Inquiry Table (APPI)  
 Cash Restriction Type Detail Inquiry Table (ARTC)  
 General Restriction Type Detail Inquiry Table (ARTG)  
 Appropriation Restriction Type Detail Inquiry Table (ARTI)  
 Expense Budget Inquiry Table (EXPB) (if appropriate)  
 Funding Source Code Table (FSCT)  
 Long Bill Group Accumulation Reference Table (LBAR)  
 Long Bill Group Reference Table (LBGR)  
 Long Bill Hierarchy Table (LBHT)  
 Long Bill Line Item Reference Table (LBLR)

## Appropriation Transaction (AP)

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Revenue Budget Table (REVB) (if appropriate)

## Appropriation Transaction (AP) - Header

ACTION: ..... MODE: . DOCID: AP ..... USERID: .....  
STATUS  
APRV: . L# ... OVR: . BATID: ..... SECID: .....  
H - APPROPRIATION INPUT SCREEN  
(1) (2) (3)  
APPROPRIATION DATE: ..... ACCOUNTING PRD: ..... BUDGET FY: .....  
(4) (5) (6)  
FUND: ..... AGENCY: ..... ORGANIZATION: .....  
(7) (8)  
FUNDING SOURCE CODE: ..... FUND SOURCE DESC: .....  
(9) (10)  
SPENDING AUTHORITY IND: ... HEADNOTE: .  
(11) (12)  
GEN EXEMPT DETAIL OPT: . CASH EXEMPT DETAIL OPT: .  
(13)  
(14) CASH DETAIL OPT: . FEDERAL DETAIL OPT: .

	APPR AMOUNTS	I/D	B/A OPTION
	(15)	(16)	
TOTAL:	(17)	(18)	(19)
GENERAL:	.....	.	.....
GENERAL EXEMPT:	.....	.	.....
CASH:	.....	.	.....
CASH EXEMPT:	.....	.	.....
FEDERAL:	.....	.	.....

## Appropriation Transaction (AP) - Detail Lines

ACTION: ..... MODE: . DOCID: AP ..... USERID: .....  
STATUS  
APRV: . L# ... OVR: . BATID: ..... SECID: .....  
APPR REST GCF REVENUE  
ACT CODE RES/RF IND TYPE WX SOURCE APPROPRIATION NAME  
-----  
AMOUNT I/D B/A OPT COMMENTS  
(20) (21) (22) (23) (24) (25) (26)  
01- . (27) (28) (29) (30) .....  
02- . .....  
03- . .....  
04- . .....  
05- . .....  
06- . .....  
07- . .....  
.....

**Appropriation Transaction (AP)**

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Field	Length	Definition
1. APPROPRIATION DATE	6	Optional, defaults to the system date. Enter the date to associate with this transaction in 'MMDDYY' format. The date must be valid in the Calendar Dates Table (CLDT).
2. ACCOUNTING PRD (Accounting Period)	4	Optional, defaults to the accounting period inferred from the Appropriation Date field (#1). To record this transaction in a prior accounting period, enter the accounting period in 'MMYY' format. Future and closed periods may not be entered.
3. BUDGET FY (Budget Fiscal Year)	2	Required. Enter the budget fiscal year to which this transaction applies. The budget fiscal year must be valid and open in the Fiscal Year Table (FSYR).
4. FUND	3	Required. Enter a valid code from the Fund Table (FUND) for the budget fiscal year (#3). The Appropriation Control Option field may not be 'N' (No) on the Fund Table (FUND).
5. AGENCY	3	Required. Enter a valid agency code from the Agency Table (AGCY). The fund/agency combination must be valid on the Fund/Agency Table (FAGY).
6. ORGANIZATION	4	Required if the Appropriation Organization Option field is 'Y' (Yes) in the Fund/Agency Table (FAGY); otherwise leave blank. Enter a valid organization code from the Organization Table (ORGN).
7. FUNDING SOURCE CODE	3	Required. Enter a valid funding source code from the Funding Source Code Table (FSCT).
8. FUND SOURCE DESC (Funding Source Description)	30	Optional. Defaults to the description of the funding source from the Funding Source Code Table (FSCT). Enter a description of the funding source code.
9. SPENDING AUTHORITY INDICATOR	2	Required. Enter a valid spending authority indicator from the Spending Authority Table (SPND).
10. HEADNOTE	1	Optional. Enter the headnote code from the Long Bill or other legal reference. If there is no headnote code, leave this field blank.
11. GEN EXEMPT DETAIL OPT (General Exempt Detail Option)	1	Optional, defaults to 'N' (No). Enter 'N' (No) if general exempt funds for this funding source code are not annotated and any revenue source code may be associated with these funds. Enter 'Y' (Yes) if general exempt funds for this funding source code are annotated. On original entry transactions, also enter at least one annotation in the detail lines. The annotations will populate

## Appropriation Transaction (AP)

the Appropriation Funding Source General Detail Inquiry Table (AFSG).

- |   |    |   |
|---|----|---|
| 12. CASH EXEMPT<br>DETAIL OPT<br>(Cash Exempt Detail<br>Option) | 1  | Optional, defaults to 'N' (No). Enter 'N' (No) if cash exempt funds for this funding source code are not annotated and any revenue source code may be associated with these funds. Enter 'Y' (Yes) if cash exempt funds for this funding source are annotated. On original entry transactions, also enter at least one annotation in the detail lines. The annotations will populate the Appropriation Funding Source Cash Detail Inquiry Table (AFSC).   |
| 13. CASH DETAIL<br>OPT<br>(Cash Detail Option)                  | 1  | Optional, defaults to 'N' (No). Enter 'N' (No) if cash funds for this funding source code are not annotated and any revenue source code may be associated with these funds. Enter 'Y' (Yes) if cash non-exempt funds for this funding source code are annotated. On original entry transactions, also enter at least one annotation in the detail lines. The annotations will populate the Appropriation Funding Source Cash Detail Inquiry Table (AFSC). |
| 14. FEDERAL DETAIL<br>OPT<br>(Federal Detail Option)            | 1  | Optional, defaults to 'N' (No). Enter 'N' (No) if federal funds for this funding source code are not annotated and any revenue source code may be associated with these funds. Enter 'Y' (Yes) if federal funds for this funding source code are annotated. On original entry transactions, also enter at least one annotation in the detail lines. The annotations will populate the Appropriation Funding Source Federal Detail Inquiry Table (AFSF).   |
| 15. TOTAL APPR<br>AMOUNTS<br>(Total Appropriation<br>Amounts)   | 14 | Required. On original entry, enter the unsigned net total amount appropriated for this funding source code. On modifications, enter the change in the total amount. <u>Enter whole dollars; do not enter cents.</u> Enter zero for restrictions or roll-forwards.   |
| 16. I/D<br>(Increase/Decrease)                                  | 1  | Required on modifications; otherwise optional. Enter 'I' (Increase) to increase the total appropriation amount or 'D' (Decrease) to decrease it.  |

**GENERAL, GENERAL EXEMPT,  
CASH, CASH EXEMPT AND FEDERAL:**

- |   |    |   |
|---|----|---|
| 17. APPR AMOUNTS<br>(Appropriation Amounts) | 14 | Required; defaults to zero. Enter the amount appropriated for each revenue type (general non-exempt, general exempt, cash non-exempt, cash exempt and federal). <u>Enter whole dollars; do not enter cents.</u> The sum of these amounts must equal the Total Appropriation Amount field (#15). |
| 18. I/D<br>(Increase/Decrease)              | 1  | Required on modifications; otherwise optional. Enter 'I' (Increase) to increase the appropriation amount or 'D' (Decrease) to decrease it.  |

(Decrease) to decrease it.

19. B/A OPTION  
(Budget/  
Option)

Au

3

Required for general non-exempt funds. Required for general exempt funds, cash exempt funds, cash non-exempt funds and federal funds if the corresponding Detail Option field is 'N' (No). Otherwise leave blank. Enter a valid code from the following list. This option determines whether estimated revenues, earned revenues or actual revenues (or some combination of these three) are included in the calculation of budget authority for cash or federal revenue. Refer to "Subsystem Overview," Chapter 2, for a complete description of these options.

- N - Not Included
- E - Estimated Revenue \*\*
- A - Actual Receipt
- R - Earned Revenue
- L - Least of 3 (E, A, R)
- G - Greatest of 3 (E, A, R)
- LEA - Lesser of E or A
- LER - Lesser of E or R
- LAR - Lesser of A or R
- GEA - Greater of E or A
- GER - Greater of E or R
- GAR - Greater of A or R

\*\* - Preferred if revenue projections indicate estimated revenue amount will be earned during the budget period.

20. ACT  
(Action)

1

Required. Enter 'A' (Add) to add a new appropriation code to the Appropriation Code Inquiry Table (APPI) or 'C' (Change) to modify an appropriation code that already exists on that table.

21. APPR CODE  
(Appropriation  
Code)

3

Required if the Revenue Source Code field (#22) is blank; otherwise leave blank. Enter a valid appropriation code from the Appropriation Code Reference Table (APP2). The Central Approval Code field on APP2 must be 'Y' (Yes) and the Status field on APP2 must be 'A' (Active). The date in the Appropriation End Date field on APP2 must be later than the processing date. The Funding Source Code field on APP2 must match the Funding Source Code field (#7) on the header.

22. RES/RF IND  
(Restriction/Roll  
Forward Indicator)

1

Leave blank if a revenue source code was entered; otherwise optional to create or modify a restriction or roll-forward. Enter either 'R' (Restriction) or 'F' (Roll-forward).

23. REST TYPE  
(Restriction Type)

1

Required if the Restriction/Roll Forward Indicator field (#22) is 'R' (Restriction). Otherwise leave blank. Enter a valid restriction type code from the Appropriation Restriction Type

## Appropriation Transaction (AP)

USER REFERENCE MANUA

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## Reference Table (ARTF).

24. GCFWX  
(Revenue Type)
- 1 Required if the Revenue Source field (#25) is entered; otherwise leave blank. Enter one of the following revenue types:
- G - General
  - X - General Exempt
  - C - Cash
  - W - Cash Exempt
  - F - Federal
25. REVENUE SOURCE
- 4 Required on annotation detail lines; leave blank if the Appropriation Code field (#18) is entered. Enter a valid revenue source code from the Revenue Source Table (RSRC). The code in the Funding Source field on RSRC may not be 'G' (General)
26. APPROPRIATION  
NAME
- 20 System-maintained. The appropriation name inferred from the Appropriation Code Reference Table (APP2) is displayed.
27. AMOUNT
- 14 Required if adding or modifying appropriation amounts. On original entry, enter the appropriation amount. On modifications, enter the unsigned net amount by which to increase or decrease the existing amount. Enter whole dollars; do not enter cents. If the Appropriation Control Option in FUND is 'C' (Complete control), the revised amount may not be less than the amount already obligated against this appropriation. The sum of these amounts equal the Total Appropriation Amount field (#15).
- NOTE:** Any over-expenditures of appropriation must be corrected prior to entry or separate override approval must be obtained from the State Controller.
28. I/D  
(Increase/Decrease)
- 1 If the Action field (#20) is 'A' (Add) , enter 'I' (Increase) or leave blank. If the Action field is 'C' (Change), enter 'I' to increase the amount or 'D' (Decrease) to decrease it.
29. B/A OPT  
(Budget/Authority  
Option)
- 3 Required if the Revenue Source Code field (#25) was entered; leave blank otherwise. Enter a valid code from the following list. (Refer to the discussion of budget/authority options in "Subsystem Overview," Chapter 2 for a complete description of these options.) This option determines whether estimated revenues, earned revenues or actual revenues (or some combination) are included in the budget authority. This option applies, by revenue source, to either cash or federal funding sources as identified by the revenue source.

**Appropriation Transaction (AP)**

N - Not Included  
E - Estimated Revenue \*\*  
A - Actual Revenues  
R - Earned Revenue  
L - Least of 3 (E, A, R)  
G - Greatest of 3 (E, A, R)  
LEA - Lesser of E or A  
LER - Lesser of E or R  
LEA - Lesser of E or A  
GEA - Greater of E or A  
GER - Greater of E or R  
GAR - Greater of A or R

\*\* Preferred if revenue projections indicate estimated revenue amount will be earned during the budget period.

**30. COMMENTS**

30 Optional. Enter an explanation of this transaction line. This field is written to the Budget Ledger for documentation and tracking purposes.

**Expense Budget Inquiry Table (EXPB)  
System-maintained**

**PURPOSE** The Expense Budget Inquiry Table (EXPB) is used to report the status of object budgets of a specific fiscal year, fund/agency, organization and program. The Expense Budget Inquiry Table (EXPB) displays more detailed information regarding an expense budget than does the Expense Budget Summary Inquiry Table (ESUM).

**FUNCTION** Information is updated on this table by the accounting and budget transactions only.

**KEY FIELDS** Budget Fiscal Year  
Fund  
Agency  
Organization  
Appropriation Code  
Program  
Object

**Expense Budget Inquiry Table (EXPB)**

```

ACTION: . TABLEID: EXPB USERID: ....
*** EXPENSE BUDGET INQUIRY ***
KEY IS BUDGET FISC YEAR, FUND, AGENCY, ORGANIZATION, APPR CODE, PROGRAM, OBJECT

      (1)          (2)          (3)          (4)
BUDGET FY: ..      FUND: ...    AGENCY: ...  ORGANIZATION: ....
      (5)          (6)          (7)
APPR CODE: ...    PROGRAM: .... OBJECT: ....
      (8)
BUDGETED FTE'S: ..... SPENDING CTL IND: . (9)
      (10)          (11)
STATUS IND: .      SUB-OBJECT OPT: .

                                CURRENT AMOUNTS
                                -----
                                (12)
ORIGINAL BUDGETED AMOUNT: ..... (13)
CURRENT MOD BUDGETED AMOUNT: ..... (14)
PRE-ENCUMBERED AMOUNT: ..... (15)
ENCUMBERED AMOUNT: ..... (16)
EXPENDED AMOUNT: ..... (17)
LINE DESCR: .....

                                --- AVAILABLE FUNDS ---
                                (18)          (19)
UNCOMMITTED BALANCE: ..... UNEXPENDED BALANCE: .....
                                (20)          (21)
PERCENT COMMITTED: ..... % PERCENT EXPENDED: ..... %

```

Field	Length	Definition
1. BUDGET FY (Budget Fiscal Year)	2	Key field - system-maintained. The budget fiscal year is displayed.
2. FUND	3	Key field - system-maintained. The fund code is displayed.
3. AGENCY	3	Key field - system-maintained. The agency code is displayed.



- |   |    |   |
|---|----|---|
| 4. ORGANIZATION   | 4  | Key field - system-maintained. The organization code is displayed.  |
| 5. APPR CODE<br>(Appropriation Code)                                      | 3  | Key field - system-maintained. The appropriation code is displayed.   |
| 6. PROGRAM  | 4  | Key field - system-maintained. The program code is displayed.   |
| 7. OBJECT   | 4  | Key field - system-maintained. The object code or object roll-up code is displayed.   |
| 8. BUDGETED FTE'S<br>(Budgeted Full Time<br>Equivalents)                  | 6  | System-maintained. The number of full-time job positions budgeted for this line is displayed.   |
| 9. SPENDING CTL IND<br>(Spending Control<br>Indicator)                    | 1  | System-maintained. A 'Y' indicates that spending against this object is restricted to the current modified budget amount even if the fund is not subject to spending limits. A blank indicates that spending against this budget line is controlled by the expense budget controls in the Fund Table (FUND). This field may be changed on an Expense Budget Transaction (EB). |
| 10. STATUS IND<br>(Status Indicator)                                      | 1  | System-maintained. An 'A' (Active) or 'I' (Inactive) is displayed. Funds cannot be obligated against an inactive expense budget line.   |
| 11. SUB-OBJECT OPT<br>(Sub-object Option)                                 | 1  | System-maintained. A 'Y' indicates that a sub-object code is required on all accounting transactions against this expense budget line. A blank indicates that the sub-object code is optional on accounting transactions.   |
| 12. ORIGINAL BUDGETED<br>AMOUNT   | 14 | System-maintained. The amount budgeted for this expense budget line when the Budget Approved Indicator field in the Fiscal Year Table (FSYR) was changed to 'Y' is displayed. This amount is kept for historical purposes only.   |
| 13. CURRENT MOD<br>BUDGETED AMOUNT<br>(Current Modified Budget<br>Amount) | 14 | System-maintained. The amount currently budgeted for this expense budget line is displayed. This figure includes all adjustments made through Expense Budget Transactions (EB) since the budget was officially approved. Expense Budget Complete Control checks against this amount.  |
| 14. PRE-ENCUMBERED<br>AMOUNT  | 14 | System-maintained. The total of all outstanding requisitions submitted against this expense budget line is displayed.   |
| 15. ENCUMBERED  | 14 | System-maintained. The total of all outstanding purchase  |

AMOUNT		orders submitted against this expense budget line is displayed.
16. EXPENDED AMOUNT	14	System-maintained. The total amount spent against this budget line (i.e., total of all Payment Voucher (PV), Manual Warrant (MW), and Journal Voucher (JV) transactions) is displayed.
17. LINE DESC (Line Description)	30	System-maintained. The line description from the Expense Budget Transaction (EB) is displayed. If none was entered, the object name from the Object Table (OBJT) is displayed.
18. UNCOMMITTED BALANCE	14	System-maintained. The uncommitted balance for this expense budget line is displayed. Calculated as: <div style="margin-left: 40px;">             Current Modified Budget Amount (#13)              - Pre-encumbered Amount (#14)              - Encumbered Amount (#15)              - Expended Amount (#16)           </div>
19. UNEXPENDED BALANCE	14	System-maintained. The unexpended balance for this expense budget line is displayed. Calculated as: <div style="margin-left: 40px;">             Current Modified Budget Amount (#13)              - Expended Amount (#16)           </div>
20. PERCENT COMMITTED	6	System-maintained. The percent of the current budget that has been committed is displayed. Calculated as: <div style="margin-left: 40px;">             Pre-encumbered Amount (#14)              + Encumbered Amount (#15)              + <u>Expended Amount (#16)</u>              Current Modified Budget Amount (#13)           </div>
21. PERCENT EXPENDED	6	System-maintained. The percent of the current budget that has been expended is displayed. Calculated as: <div style="margin-left: 40px;"> <u>Expended Amount (#16)</u>              Current Modified Budget Amount (#13)           </div>

**Expense Budget Transaction (EB)**

PURPOSE	<p>The Expense Budget Transaction (EB) is used to record and maintain expense budgets for the current and/or future budget fiscal years. The Expense Budget Transaction (EB) establishes the spending side of a budget and modifies existing expense budgets.</p> <p>Each budget line represents an object of expenditure or an object roll-up level as defined in the Appropriation Code Reference Table (APP2) or the Fund Table (FUND). The budget lines are organized within fund/agency and may be organized by organization code as well.</p> <p>Expense budget control options are established on the Appropriation Code Reference Table (APP2) or the Fund Table (FUND).</p>
FUNCTION	<p>Expense budget lines are usually related to appropriation codes. The appropriation code is one of the line-level codes on the Expense Budget Transaction (EB). Normally, the total line amounts from an Expense Budget Transaction (EB) will equal the budget for the associated appropriation code. This relationship does not have to exist, however.</p> <p>Budgeted object codes are added to the expense budget by the use of the Expense Budget Transaction (EB). The Expense Budget Transaction (EB) is also used to modify and cancel existing expense budgets.</p>
TIMING	<p>Expense budgets may be entered after an appropriation has been established and the Expense Budget Control Options are set. It is recommended, however, that the decision to use or not use expense budgets be made on a fiscal year basis. To change the decision mid-year would provide for inadequate and inaccurate reporting.</p>
CONTROL OPTIONS	<p>Sub-object Option (#13) Spending Control Indicator (#14)</p>
PROCEDURE	<p><b>Modifying an Expense Budget</b></p> <p>To modify budgeted positions, descriptions or an amount, enter 'C' (Change) in the Line Action field (#8).</p> <p>To modify the Sub-object Option field (#13) or Spending Control Indicator field (#14), enter 'S' in the Line Action field (#8).</p> <p><b>Deactivating an Expense Budget</b></p> <p>If an expense budget line is deactivated, no further transactions may be made against that expense budget if the control options on the Appropriation Code Reference Table (APP2) are set to 'C' (Complete Control) or 'P' (Presence Control). If a line is deactivated, it will then be deleted from the next year's budget by the New Year Initialization Program (NYTI).</p>
DOCUMENTA- TION	<p>Retain all documentation supporting this transaction. Central control agencies do not require copies of the documentation.</p>

CENTRAL APPROVALS Central control agency approval is not required to process this transaction.

G/L ENTRIES None

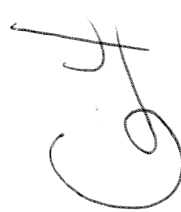
TABLES Expense Budget Inquiry Table (EXPB)  
UPDATED Expense Budget Summary Inquiry Table (ESUM)  
Expense Budget Summary Organization Inquiry Table (ESU1)

### Expense Budget Transaction (EB)

FUNCTION:		DOCID: EB		..../..../..		.....M			
STATUS: .....		BATID: .....		ORG: .....		..... OF ...			
EXPENSE BUDGET INPUT FORM									
TRANS DATE: (1)		ACCOUNTING PRD: (2)		BUDGET FY: (3)					
FUND: (4)		AGENCY: (5)		TOTAL EXP BUD AMT: (6)					
				CALCULATED EXP BUD AMT: (7)					
LINE	ACT	APPR	PGM	OBJ	SUB	SPD	BUDGET	EXPENSE BUDGET	
ION	ORG	CODE			OPT	IND	FTE'S	AMOUNT	I/D
DESCRIPTION									
(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
01-	.	(18)	.	.	.	.	.	.	.
02-	.	.	.	.	.	.	.	.	.
03-	.	.	.	.	.	.	.	.	.
04-	.	.	.	.	.	.	.	.	.

Field	Length	Definition
1. TRANS DATE (Transaction Date)	6	Optional, defaults to the system date. Enter the date to associated with this transaction in 'MMDDYY' format. The date must be valid in the Calendar Date Table (CLDT).
2. ACCOUNTING PRD (Accounting Period)	4	Optional, defaults to the accounting period inferred from the Transaction Date field (#1). To record this transaction in a prior period, enter the period in 'MMYY' format. Future and closed periods may not be entered.
3. BUDGET FY (Budget Fiscal Year)	2	Required. Enter the last two digits of the budget fiscal year to which this transaction applies. The budget fiscal year must be valid and open in the Fiscal Year Table (FSYR).
4. FUND	3	Required. Enter the code for the fund budgeted to pay for the objects in this transaction. The fund must be valid in the Fund Table (FUND). This code may not be changed on a Modify transaction.

5. AGENCY 3 Required. Enter the code for the agency budgeted to pay for the objects in this transaction. The code must be valid in the Agency Table (AGCY), and the fund/agency combination must be valid in the Fund/Agency Table (FAGY) for the budget fiscal year. This code may not be changed on a Modify transaction.
6. TOTAL EXP BUD AMT 14 Required. Enter the unsigned net total of the Expense Budget  
(Total Expense Budget Amount) Amount fields (#16), using whole dollars.
7. CALCULATED EXP 14 System-maintained. The total expense budget amount  
BUD AMT calculated by COFRS is displayed.  
(Calculated Expense Budget Amount)
8. LINE ACTION 1 Required. Enter one of the following:
- A - Add new lines to the budget or reactivate an inactive line
  - C - Change the budgeted positions, description, or the amount column in active lines
  - D - Deactivate a line so that no further obligations may be made against it
  - S - Change the Spending Control Indicator or Sub-object Option.
9. ORG 4 Required if the Expense Budget Organization Option is 'Y' in  
(Organization) the Fund/Agency Table (FAGY), or if the Appropriation Organization Option is 'Y' and the Appropriation Control Option is 'P' (Presence Control) or 'C' (Complete Control). Enter a valid organization code from the Organization Table (ORGN). This field may not be changed on a modify transaction.
10. APPR CODE 3 Required if the Appropriation Control Option is 'C' (Complete  
(Appropriation Code) Control) or 'P' (Presence Control) in the Fund Table (FUND). Enter a valid appropriation code from the Appropriation Code Reference Table (APP2).
11. PGM 4 Required if the Expense Budget Program Option is 'Y' (Yes)  
(Program) in the Fund/Agency Table (FAGY); otherwise leave blank. Enter a valid program code from the Program Table (PGMT). This field may not be changed on a modify transaction.

- 
12. OBJ  
(Object)
- 4 Leave this field blank if the Object Level field is 'N' on the Fund Table (FUND) or Appropriation Code Reference Table (APP2); otherwise required. Enter the code for the object, object class, object category, object type or object group, depending upon the object level option. The code used must be valid in the Object Table (OBJT) or object roll-up table. This field may not be changed on a modify transaction.
13. SUB OPT  
(Sub-Object Option)
- 1 Optional; leave blank if the Object field (#12) is blank. Enter 'Y' (Yes) to require a sub-object code on expenditure transactions against this budget line.
- To change this field from blank to 'Y' on a modification transaction, enter an 'S' in the Line Action field and a 'Y' in this field. To change this field from 'Y' to blank, enter an 'S' in the Line Action and an asterisk (\*) in this field.
- When reactivating a line, enter the field as described above for the 'S' action.
14. SPD IND  
(Spending Indicator)
- 1 Optional if the Expense Budget Control Option is 'P' (Presence Control) on the Appropriation Code Reference Table (APP2). Enter 'Y' to override presence control and require complete control for this line. A 'Y' (Yes) means that even though the appropriation is not subject to budget control, spending for the object defined in this line is restricted to the expense budget amount.
- To change this field from blank to 'Y' on a modification transaction, enter an 'S' in the Line Action field and a 'Y' in this field. To change this field from 'Y' to blank, enter an 'S' in the Line Action field and an asterisk (\*) in this field.
- When reactivating a line, enter the fields as described above for the 'S' action.
15. BUDGET FTES  
(Budget Full Time Equivalent)
- 6 Optional, applies to personal services lines only. Enter the number of job positions budgeted in this line, using up to six digits. Whole numbers default to two decimal places.
- To change a previous entry, enter an 'S' or 'C' in the Line Action field and enter the new budgeted FTE's here. To change a previous entry to blank, enter an 'S' in the Line Action field and enter an asterisk (\*) in this field.
- When reactivating a line, if this field is left blank, no change will be made. Enter an asterisk (\*) and the field will be changed to blank.

16. EXPENSE BUDGET AMOUNT 12 Required if adding a new line or changing an amount; optional otherwise. Enter the amount budgeted for this expense budget line, using whole dollars. If a negative budget is desired for a reimbursable object, enter the amount as a minus sign followed by the amount, e.g., '-100'. Negative budgets may only be entered if the object group is 'RE' (reimbursable). If changing a previous entry for which the Expense Budget Control Option is 'C' (Complete Control) in the Appropriation Code Reference Table (APP2), the revised budget amount cannot be less than the amount currently obligated against the budget line.
17. I/D (Increase/Decrease) 1 Required on Modify transactions if the amount is changed; otherwise optional. Enter 'I' (Increase) to increase the expense budget or 'D' (Decrease) to decrease it.
18. DESCRIPTION 30 Optional, defaults to the description inferred from the Object Table (OBJT). Used for reporting purposes only. Enter the description of this expense budget line.
- To change a previous entry, enter an 'S' or 'C' in the Line Action field and enter the new description exactly as it is to appear on reports. To delete a previous entry, enter an 'S' in the Line Action field and an asterisk '\*' in this field.
- When reactivating a line, enter this field as described above for the 'S' action.